...sam. D. Noonan, M.D Klarquist Sparkman, LLP 121 SW Salmon Street, Suite 1600 Portland, Oregon 97204 Telephone: 503/226-7391 Express Mail Label EL874429774US Mailed: October 22, 2001 Our Ref No. 4239-61090 For: STEM CELLS THAT TRANSFORM TO BEATING CARDIOMYOCYTES

Sheet 1 of 2

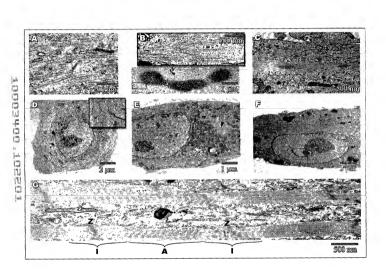


FIG. 1

William D. Noonan, M.D. Klarquist Sparkman, LLP 121 SW Salmon Street, Suite 1600 Portland, Oregon 97204 Telephone: 503/226-7391 Express Mail Label El.874429774US Mailed: October 22, 2001 Our Ref. No. 4239-61090 For: STEM CELLS THAT TRANSFORM TO BEATING CARDIOMYOCYTES

Sheet 2 of 2

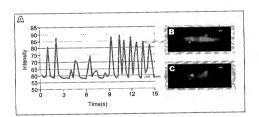


FIG. 2